

Journal Search

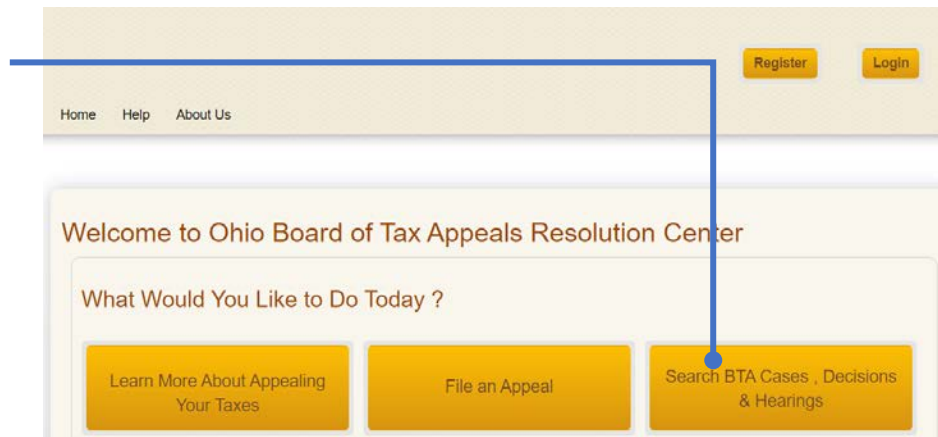
User Guide for Ohio BTA Resolution Center

July 28, 2022

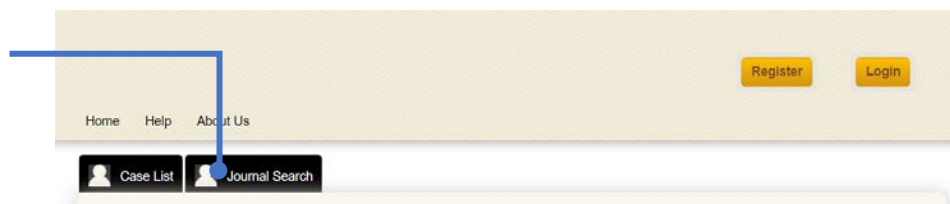
Access

The 'Journal Search' tab appears to all users directly to the right of the 'Case List' tab. A user does not have to be logged in to or have an account with the resolution center in order to perform a journal search.

Click 'Search BTA Cases, Decisions, & Hearings'



Select the 'Journal Search' tab.



Performing a search

Overview

Search is disabled until one or more criteria are entered.

Any search criteria can be combined to narrow search results.

Search criteria are retained until you click out of the 'Journal Search' tab.

Click 'Reset' at anytime to clear or reset the search criteria.

Journal Search

Search the decisions / orders of the Ohio Board of Tax Appeals issued since September 13, 2014.

Full Text Search

All Words Any Words Exact phrase/contains Advanced ⓘ

- If your search includes symbols or punctuation, use 'Exact phrase/contains' or 'Advanced' search
- If your search includes words or numbers with only 1 or 2 characters, use 'Exact phrase/contains' search

Search options

- BTA Number
- Case Name
- Decision / Order Date
- Lower Administrative Body
- Case Participants
- Decision / Order Type
- Responding To
- Board Vote

Full Text Search

Full text search searches the text of the PDF document.

All Words

The search results will include any documents that contain all the search words in any order.

Example:

Search: pre tax value

Results: any documents that have the words 'pre' and 'tax' and 'value' somewhere in the document, in any order

The Supreme Court has repeatedly held that an expert's opinion of **value** must be expressed "as of" the **tax** lien date in issue. See, e.g., *Olmsted Falls Village Assn. v. Cuyahoga Cty. Bd. of Revision* (1996), 75 Ohio St.3d 552, 555 ("We emphasize that the BTA **** may consider **pre-** and **post-tax** lien date factors that affect the true **value** of the taxpayer's property



Any Words

The search results will include any documents that contain one or more of the search words in any order.

Example:

Search: Local School District

Results: any documents that have the words 'local' or 'school' or 'district' anywhere in the document, in any order

- MARYSVILLE EXEMPTED VILLAGE **SCHOOL** DISTRICT
BOARD OF EDUCATION
Represented by:
MARK H. GILLIS
RICH & GILLIS LAW GROUP, LLC

Exact phrase/contains

The search results will include any documents that contain all of the search words contiguously in the exact order provided.

You can also use this option to search for a word or phrase that may be part of another word or phrase, such a search for 'exempt' will return documents with words like 'exempted' and 'exemption'.

Examples:

Search: Board of Education

Results: any documents that have this exact phrase 'board of education'

- MARYSVILLE EXEMPTED VILLAGE SCHOOL DISTRICT
BOARD OF EDUCATION
Represented by:
MARK H. GILLIS
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6400 RIVERSIDE DRIVE, SUITE D
DUBLIN, OH 43017

Search: exempt

Results: any documents with the word 'exempt' on its own or contained within another word

- MARYSVILLE **EXEMPTED** VILLAGE SCHOOL DISTRICT
BOARD OF EDUCATION
Represented by:
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Advanced

Advanced search allows you to use the operators AND, OR, NOT, or “ “. The operators, other than the quotations, must be entered in ALL CAPS in order to be recognized as an operator.

AND

The ‘AND’ operator on its own works the same as using the ‘All Words’ full text search. That is, the search results must include both the word (or phrase) entered directly before and the word (or phrase) entered directly after the operator.

Example:

Search: court AND jurisdiction

Result: the document must contain both the words ‘court’ and ‘jurisdiction’

This case is before the Board on a motion to dismiss. R.C. 5717.01 permits a party to appeal from a decision of a board of revision (“BOR”). To appeal, the party must file their notice of appeal with both this Board and the BOR within thirty days after notice of the decision is mailed by the BOR. In *Hope v. Highland County Board of Revision*, 56 Ohio St.3d 68 (1990), the Ohio Supreme Court held that this Board lacks jurisdiction to hear a case if an appellant fails to fully comply with R.C. 5717.01. *Id.* (“R.C. 5717.01 is specific and

OR

the ‘OR’ operator on its own, works the same as using the ‘Any Words’ full text search. That is, the search results must include either the word (or phrase) entered directly before or the word (or phrase) entered directly after the operator.

Example:

Search: dual OR duplicate

Result: the document must contain either the word ‘dual’ or ‘duplicate’

mandatory.***Failure to comply with the appellate statute is fatal to the appeal. *Austin Co. v. Cuyahoga Cty. Bd. of Revision*, 46 Ohio St.3d (1989).”). This Board is duty-bound to abide by Ohio Supreme Court precedent, and that Court has held the dual filing requirement is mandatory and not a technicality.

NOT

the ‘NOT’ operator on its own excludes any word (or phrase) included directly after the operator.

Example:

Search: appeal NOT dual

Result: the document must contain the word ‘appeal’ but NOT the word ‘dual’

The record demonstrates that on November 20, 2014, Summit Baptist Association (“appellant”) filed an application for real property tax exemption. S.T. at 7. On March 12, 2015, the Tax Commissioner dismissed the application because the appellant did not own the subject property at the time the application was filed. S.T. at 5. Thereafter, the present appeal ensued.



“ “

the “ “ operator on its own, works the same as using the ‘Exact phrase/contains’ full text search. That is, the search results must include the exact phrase or word entered within the quotation marks.

Example:

Search: “lacks jurisdiction”

Result: the document must contain the exact phrase “lacks jurisdiction”

This case is before the Board on a motion to dismiss. R.C. 5717.01 permits a party to appeal from a decision of a board of revision (“BOR”). To appeal, the party must file their notice of appeal with both this Board and the BOR within thirty days after notice of the decision is mailed by the BOR. In *Hope v. Highland County Board of Revision*, 56 Ohio St.3d 68 (1990), the Ohio Supreme Court held that this Board lacks jurisdiction to hear a case if an appellant fails to fully comply with R.C. 5717.01. *Id.* (“R.C. 5717.01 is specific and

Combining commands

Your search becomes more nuanced when you begin to combine operators. Some rules to note:

- other than “ “, AND is the primary operator. This means that if you include AND with OR or NOT, the system will read AND first and the other operator(s) second.
- Only the word or phrase directly before and/or after the operator is used by the operator. If there are additional words or phrases in your search that are not directly next to an operator, the search will assume the ‘AND’ operator for those additional words and/or phrases.

Below are some examples of how you might combine commands and the results that you can expect to see

Example:

Search: “board of education” AND “lacks jurisdiction” OR dismiss

Result: the document must contain the exact phrase ‘board of education’ and either ‘lacks jurisdiction’ or the ‘dismiss’. In other words results could include documents with ‘board of education’ and ‘lacks jurisdiction’ OR ‘board of education’ and ‘dismiss’.



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Entered Monday, October 19, 2015

Mr. Williamson, Ms. Clements, and Mr. Harbarger concur.

This matter is considered by the Board of Tax Appeals upon the board of education's ("BOE") motion to remand this matter to the board of revision ("BOR") with instructions to vacate the BOR's decision relating to tax years 2011-2014 and **dismiss** the underlying complaint(s) as well as the owner's motion for sanctions against the BOE. We make our determination herein based upon the motion, the property owner's ("owner") response, the BOE's response thereto, and the owner's second response. Based upon the record before us, we find no sanctionable conduct by the BOE has occurred and therefore deny the owner's motion for sanctions.

Search: "real estate" NOT sale AND property

Result: the document must contain both 'real estate' and 'property', but cannot contain 'sale'

66 Ohio St.2d 398, ***, paragraph two of the syllabus. However, the BTA must base its decision on an opinion of true value that expresses a value for the **property** as of the tax lien date of the year in question."); *Freshwater v. Belmont Cty. Bd. of Revision* (1997), 80 Ohio St.3d 26, 30 ("The essence of an assessment is that it fixes the value based upon facts as they exist at a certain point in time. *** The **real estate** market may rise, fall, or stay constant between any two dates, and the assumption that a change in valuation between two given dates is constant and uniform, without proof, may properly be rejected by the finder of fact.").

Search: "real estate" NOT sale property

Result: the results will be the same as the previous example – the document must contain both 'real estate' and 'property', but cannot contain 'sale'

Search Options

BTA Number

Type in a specific BTA number to search for that case record. The BTA number must be an exact match including the full number and any hyphens (-).

Case Name

Type in all or part of the case name.

Decision / Order Date

Enter a date range anywhere from September 13, 2014 through 'today'. The search results will include any decisions or orders that were created or submitted within that date range.



Lower Administrative Body

Select one or more lower administrative bodies from the list. Selecting all lower administrative bodies will produce the same results as selecting no lower administrative bodies. If you select more than one option, only one of the options must be present in order to include the decision or order in the search results.

Case Participants

Enter all or part of one of the case participants' names. If you enter more than one case participant, the search results will only include cases where all participants searched are present.

Decision / Order Type

Select one or more decision / order types from the list. Selecting all decision / order types will produce the same results as selecting no decision / order types. If you select more than one option, only one of the options must be present in order to include the decision or order in the search results.

Responding To

Select one or more responding to types from the list. Selecting all responding to types will produce the same results as selecting no responding to types. If you select more than one option, only one of the options must be present in order to include the decision or order in the search results.

Board Vote

Select either yes or no or both. Selecting both will produce the same results as nothing.

Combining search options

Combining search options, including with full text search, requires that each option selected is present in order for the decision or order to be included in the search results

Examples:

Search:

- Full text search – exact phrase/contains: arm's length transaction
- Board vote – yes

Result: The document but include a board vote and the exact phrase 'arm's length transaction'

Search:

- Lower Administrative Body: Board of Revision
- Responding To: Motion for Correcting Order; Motion in Limine; Settlement: Joint Remand

Result: The lower administrative body must be the board of revision and the responding to type must be either 'motion for correcting order' OR 'motion in limine' OR 'settlement: joint remand'



Search results

Go Back to Search to refine your search criteria

Click download to view the decision or order

Click the BTA number to open the case record in a new tab

You can view up to 10 results per page

If the search results in more than 100 documents or results in no documents, you will be required to narrow your search criteria

Journal Search Results
[<< Back to Search](#)
Total: 8 Documents matched your search criteria

BTA NUMBER	CASE NAME	DECISION / ORDER
2022-62	SIDDHARTH VS. CITY OF BELPRE	Download
2022-61	SAHANA VS. ALLEN COUNTY BOARD OF REVISION	Download
2022-60	PP VS. COSHOCTON COUNTY BOARD OF REVISION	Download
2022-60	PP VS. COSHOCTON COUNTY BOARD OF REVISION	Download
2022-59	PAM PTF VS. JEFFREY A. MCCLAIN, TAX COMMISSIONER OF OHIO	Download
2022-57	PAM PTF VS. CITY OF DELAWARE	Download
2022-58	PAM PTF VS. MONTGOMERY COUNTY BOARD OF REVISION	Download
2022-55	PAM PTF VS. JEFFREY A. MCCLAIN, TAX COMMISSIONER OF OHIO	Download
2022-45	PAM PTF VS. BROWN COUNTY BOARD OF REVISION	Download
2020-643	SCIO, LTD. VS. HARRISON COUNTY BOARD OF REVISION	Download

<< Prev Page 1 of 9 Next >> Go

Case List **Journal Search**

Journal Search Results
[<< Back to Search](#)
Total: 0 Documents matched your search criteria

BTA NUMBER	CASE NAME	DECISION / ORDER
No decisions or orders match your search criteria.		

